

MISSOURI STATE AUDITOR'S OFFICE

Nicole Galloway, CPA

Fighting Public Corruption

Protecting Taxpayers

Getting Results

Holding Government
Accountable



2018

ANNUAL REPORT



Letter from Auditor Galloway

As your state auditor, I am dedicated to being a strong, independent watchdog for all Missourians. Taxpayers deserve to get the most from their government. And each day, I bring my experience as a certified public accountant and certified fraud examiner to work for you.

In 2018, we released 140 reports holding government at all levels accountable to you — the citizens they serve. These reports revealed evidence of theft and abuse of taxpayer dollars, highlighted inefficiencies in government and brought to light mismanagement affecting services to the public. Audits get results, and these efforts have resulted in changes to operations, more effective processes, and, at times, criminal charges brought against corrupt public officials.

My dedicated team works each day to hold government at all levels accountable, and I am proud of our integrity and professionalism. An audit of my office initiated by the General Assembly in 2018 found the office is managed efficiently and effectively. The auditors performed three separate reviews that found the office's overall operations are managed professionally and cybersecurity measures are effective.

Since 2015, our audits have identified more than \$350 million in government waste, fraud, abuse and mismanagement and resulted in 38 criminal charges against public officials. In the coming year, I'm proud to expand on the great work we have accomplished. It is my job to tell Missourians who is corrupting our government and to hold the powerful accountable to the people of this state.

It is my honor to serve as your advocate, ensuring government at all levels is efficient, effective and transparent.

Nicole Galloway, CPA

Since 2015

audits released by Auditor Galloway
have identified:

**\$350 million in government waste, fraud
and abuse.**

Reports have resulted in changes to government
operations, improved processes and the return of
stolen taxpayer dollars.

**38 criminal counts alleging corruption
against public officials.**

The office has a proven track record of working with
local, state and federal law enforcement to pursue
justice for taxpayers.

The State Auditor's Office works to ensure the
proper use of public funds and to improve the
efficiency and effectiveness of Missouri government.

Audits examine financial accountability; look for waste,
abuse and fraud; and evaluate whether government
organizations and programs are achieving their
purposes and operating economically and efficiently.
All audits are performed in accordance with generally
accepted government auditing standards issued by the
Comptroller General of the United States.

Duties of the State Auditor

The State Auditor's Office is Missouri's
independent watchdog for taxpayers. The
Missouri Constitution and state law give
the Missouri State Auditor authority to
audit:

- All state agencies, boards and
commissions
- Public employee retirement systems
- Public employee healthcare systems
- State court system
- School districts
- Counties that do not have a county
auditor
- Other political subdivisions upon
petition by the voters of those
subdivisions



Above: Members of the Missouri
National Guard provided a tour
and briefing on the Joint Incident
Site Communication Capability
trailer and provided information
about the role of technology
during an emergency response.

Second from left: The
Missouri State Fair highlights
the importance and history of
agriculture in the state. Each
year, Auditor Galloway attends to
support this Missouri tradition.

Far left: At request of the
Board of Aldermen, Auditor
Galloway agreed to complete a
comprehensive audit of the City
of St. Louis. Auditor Galloway
met with community leaders, local
officials and residents to ensure
audit work addresses the issues
that affect citizens.

Third from left: Concerned
citizens petitioned for an audit of
the Hazelwood School District.
Auditor Galloway publicly
delivered the report results,
which found weaknesses in
cash handling and questionable
spending decisions.



Fighting Public Corruption

Theft by city clerk in Winona

A citizen-requested audit of the city of Winona, located in Shannon County, showed more than \$42,000 missing. Auditors initially noticed financial discrepancies when reviewing money on hand at city hall. Investigations revealed that since January 2015 at least \$34,000 in cash was received and documented but not deposited. Additionally, more than \$7,000 in utility check payments were recorded in the system, but not deposited. In December, the former Winona city clerk was arrested on a felony charge of receiving stolen property.

Missing money in Greenville, audit uncovers \$160,000

An audit of the city of Greenville, located in Wayne County, found more than \$160,000 missing from city funds. The audit was initiated as a part of a law enforcement investigation, which resulted in criminal charges filed by the Attorney General's Office. The report detailed improper payroll and other payments, improperly cashed checks and missing cash over a period of more than two years. Felony charges were filed against the former city clerk.

Guilty plea by Callaway County clerk

An audit of the Callaway County Collector's Office detailed more than \$300,000 stolen from the collector's office between Jan. 1, 2016 and March 15, 2018. During the more than two years covered by the audit, over \$244,000 in cash went missing and was not deposited. Additionally, more than \$71,000 in improper checks were issued by the former collector directly to herself. The former collector pleaded guilty to federal criminal charges regarding the theft of public funds.

Stealing & forgery charges facing Coffey city clerk

An audit of the city of Coffey in Daviess County revealed more than \$60,000 missing from the small northwest Missouri town. According to the audit, over a period of almost two years the former city clerk failed to make deposits, received improper payroll payments, and falsified board minutes and various financial reports. Felony charges of stealing and forgery were filed against the former city clerk.

Misuse of city funds in Glasgow, missing funds

An audit of Glasgow, located in Chariton and Howard counties, revealed thousands of dollars missing, city funds used to pay a personal credit card and missing firearms. The suspicious activity took place under the supervision of a former city administrator who also served as police chief. The State Auditor's Whistleblower Hotline received a tip related to credit card purchases and firearm inventory concerns. The information was referred to law enforcement and the city ultimately formally requested an audit. The audit found missing cash totaling more than \$4,000, credit card charges that were improper or personal in nature and at least three firearms purchased by the city that are missing or unaccounted for.

Weigh in Motion

Report details conflicts of interest in how state officials administered transportation services contract

A report outlined a series of questionable communications and actions by state employees that demonstrated conflicts of interest in administering the state's weigh in motion contract.

Missouri uses electronic weigh station technology to allow trucking companies to bypass traditional weigh stations and provide data to the state. For the past 15 years, this service has been provided by a nonprofit that contracts to utilize public resources to do business within the state.

Auditors reviewed a series of communications from employees from the Highway Patrol and MoDOT, several of whom also served on the board for the nonprofit. The communications revealed close working relationships with the private entity that cast doubt on the employees' independence and may have led to bias in their decision making.

Within less than a year after leaving state employment, three state employees were subsequently hired by or contracted with the nonprofit. Two of these former employees had business-related communications with the state, including with former subordinates.

There was a further lack of transparency in these relationships because three state employees failed to properly disclose expenses paid to them on their personal financial disclosures to the Missouri Ethics Commission. In two instances, the disclosures were later amended to include board membership and expenses paid by the nonprofit.

"When we uncover a serious violation of public trust, my office partners with law enforcement to get answers for citizens and hold corrupt public officials accountable."

Protecting

Taxpayers

Not enough being done to prevent or detect abuse of food assistance programs

An audit of the Department of Social Services' Supplemental Nutrition Assistance Program, formerly known as the Food Stamp Program, found millions of dollars in questionable transactions by recipients who were deceased, incarcerated or making purchases exclusively out of state. The audit found issues with the integrity and accuracy of data and made recommendations to ensure potential fraud is identified quickly.

Government red tape hinders efforts to help victims of domestic violence

Burdensome requirements in state law have meant an inefficient and uneven distribution of funding across Missouri, according to an audit of domestic violence shelter funding. In 2017, there were a reported 28,182 unmet requests for shelter and other services in Missouri.

To obtain funding collected by a city or county, domestic violence shelters must demonstrate to local officials that they meet a list of legal qualifications and also file an annual report with that local authority. These requirements for information burden shelters, duplicating documentation already filed with other state agencies. State law also does not require local authorities collecting domestic violence fees to actually distribute the funds or set a limit on the amount they can retain.

Auditor Galloway encouraged the legislature to address the concerns highlighted in the audit and streamline the process of getting money to shelters to assure funds are being used to help Missourians in need.



More than 1,200 sex offenders unaccounted for

An audit of the sexual offender registration program found more than 1,200 registered sex offenders were unaccounted for. State law requires those convicted or found guilty of sexual offenses to register their name, address and other information with the chief local law enforcement official, who is most often the county sheriff. That information is made public through a database and website maintained by the Missouri State Highway Patrol. Offenders must verify the information at regular intervals and notify the appropriate law enforcement officials if they move.

Due to inadequate enforcement of the registration requirements at the local level, 1,259 registered sex offenders failed to comply with state law during the audit period. Although not complying with registration requirements is a felony, the audit found that less than 10 percent of offenders identified as noncompliant had an active arrest warrant for non-compliance. The report also highlighted a need to improve management of the database and weaknesses in current state laws.

Putnam County Memorial ends questionable lab billing scheme

In 2017, Auditor Galloway's report on Putnam County Memorial Hospital uncovered \$90 million in inappropriate lab billings. The findings of the audit were covered by national news outlets and resulted in calls for a federal investigation into hospital billing schemes.

The questionable activity began after the Putnam County Hospital Board hired Hospital Partners, Inc., to take over day-to-day management of the hospital. In July, Auditor Galloway released a follow-up report, which found the board terminated the agreement with Hospital Partners, Inc. and an affiliated company that provided billing services and lab management.

The 2017 audit also found the hospital was paying the salaries of 33 employees from around the country to conduct lab work. These "employees" were removed from the hospital payroll in October 2017.

Increased accountability for special taxing districts in city of Harrisonville

In 2017, an audit of the city of Harrisonville found financial management issues and lack of accountability in redevelopment and revitalization projects that depend on revenue from both Transportation Development Districts (TDDs) and Tax Increment Financing Districts (TIFs).

Since May 2017, no new incentives have been approved, and the city is in the process of developing better procedures to account for remaining debt on existing projects. The city has filled vacant positions on the TIF Commission, held public meetings and filed annual reports as required by law. The review also found that the city is no longer using restricted utility funds to pay for road improvements on a separate TDD project, and repaid money previously loaned from the utility account with interest.

University of Missouri ends hidden bonuses and addresses vehicle allowances

A follow-up report found improvement since the March 2017 audit criticized the UM System for hidden payments and incentives to top executives



National news stories highlight billing schemes at rural hospitals throughout the country

National news stories made it clear billing schemes extend well beyond Putnam County Memorial Hospital. A CBS News investigation focused on similar situations in Florida and Georgia where health care management companies would either purchase financially strapped rural hospitals or take over their day-to-day management. Those companies then often would hire partner companies to perform lab services, which were billed to insurance companies at much higher reimbursement rates. After the stories aired, there were calls for a federal investigation into hospital billing schemes.

Audits Get Results

and for excessive vehicle allowances for system executives.

The follow-up report found that no incentive pay has been issued since March 10, 2017, and that the university system has stopped eight of the 15 vehicle allowances noted in the 2017 audit. The University is phasing out four administrators' vehicle allowances as their contracts come up for renewal.

Audits can often reveal serious issues that need immediate attention. In certain circumstances, the Auditor will issue a follow-up report looking at what steps have been taken to address findings.





Increasing Government Accountability

New laws increase government accountability, protect privacy and taxpayer dollars

Auditor Galloway worked with lawmakers from both parties during the 2018 legislative session to pass several bills that went into effect on Aug. 28. They include measures improving school cybersecurity, protecting whistleblowers, holding government more accountable for tax refunds, and prohibiting state government from using non-disclosure agreements in taxpayer-funded settlements.

The 2018 legislation joins other priorities successfully pushed by the Auditor in recent years. In total, nine of the Auditor’s legislative priorities have been passed by lawmakers during the past three sessions, with eight of the bills becoming law.

Leveling the playing field for taxpayers

A new law requires the state to pay taxpayers the same interest rate charged to taxpayers on late payments. The Auditor highlighted the interest rate disparity in a January 2018 audit on the timeliness of tax refunds from the Department of Revenue. In addition to finding so many refunds were issued late to taxpayers, Auditor Galloway worked with the legislature to fix the problem of the interest rate disparity. It passed.

Protecting the privacy of Missouri’s students

Parents of students at public schools statewide must be notified by their children’s school districts if a data breach compromises sensitive student data. The

Auditor highlighted the issue of cybersecurity in schools, both through her audits and in her recognition of several Missouri school districts that proactively implemented parental notification policies.

Restoring protections to government whistleblowers

In 2017, then-Gov. Greitens signed a bill that stripped away long-standing whistleblower protections for government employees who exposed waste, fraud and misuse of taxpayer resources. The bill became law over the objections of Auditor Galloway. She called on lawmakers to restore the protections, saying they are vital to uncovering wrongdoing in government. Thanks to the new law passed in 2018, those protections are again in place.

Prohibiting non-disclosure agreements in taxpayer-funded settlements and judgments

Auditor Galloway has been a critic of non-disclosure agreements, or NDAs, in settlements or judgments that state government agencies pay from the Legal Expense Fund. NDAs prevent public discussion of claims settled against the government, Auditor Galloway said, and also can hide long-term, festering problems that often result in more lawsuits and greater costs to taxpayers. Those secret agreements are now prohibited because of legislation pushed by the Auditor.

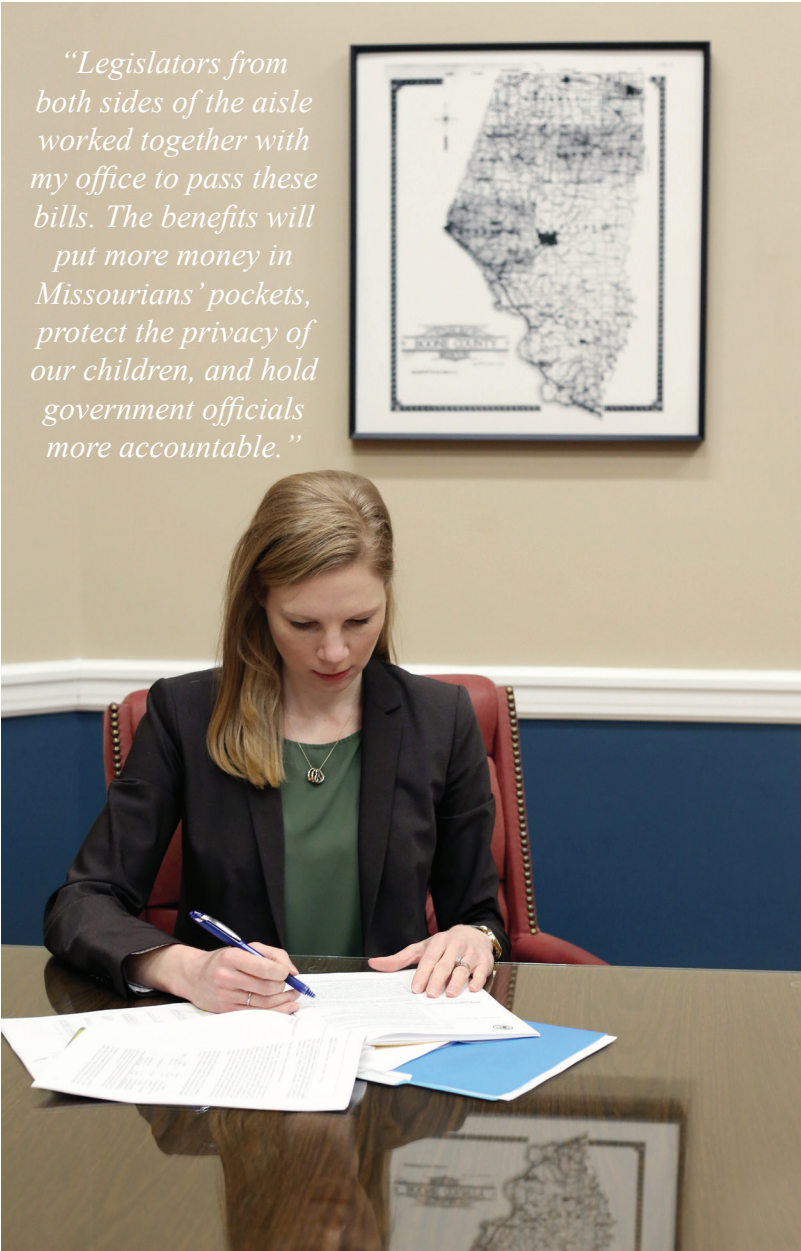
CID laws allow pattern of self-dealing and lack of accountability

A report on Community Improvement Districts (CIDs) found that lax oversight of taxpayer-funded projects has allowed for spending decisions to be made by those that benefit the most. Taxpayers will be burdened with increased taxes to pay for an estimated \$2.2 billion in costs for more than 400 CIDs across the state. The report outlined multiple recommendations to improve oversight and of CIDs and address lack of transparency.

Findings in the report included:

- State law does not require local governments to evaluate whether a district is in the best interest of the public.

- Districts can form with vague purposes and timeframes, and can change their purpose after being established.
- State law specifies that CID taxes should be approved by the qualified voters within a district; the majority of districts, however, are designed in such a way so as not to include any registered voters within their boundaries.
- There are no requirements as to the makeup of the board that oversees a CID. The report found more than 80 percent of CID boards are controlled by developers.
- The Department of Revenue does not adequately track sales tax district boundaries, resulting in errors in how taxes are administered.



“Legislators from both sides of the aisle worked together with my office to pass these bills. The benefits will put more money in Missourians’ pockets, protect the privacy of our children, and hold government officials more accountable.”

Looking Forward

In January 2019, Auditor Nicole Galloway was sworn in for a second term as Missouri's 38th State Auditor. Auditor Galloway reaffirmed her office's fight against public corruption. As part of that renewed commitment, Galloway announced she is directing increased resources towards investigations of fraud and abuse in government in a newly created Public Corruption and Fraud Division (PCFD) within the State Auditor's Office. By focusing additional resources on fighting public corruption through the PCFD, the Auditor's Office can more effectively address whistleblower complaints regarding abuse in local government.



2018 State Auditor's Office Reports

Report	Date Issued	Report Number
Clinton County	Dec-18	2018-140
Washington County	Dec-18	2018-139
Summary of 2018 Follow-Up Reports	Dec-18	2018-138
Monthly Report on Municipal Court and Revenue Filings November 2018	Dec-18	2018-137
Monthly Report on Political Subdivision Filings November 2018	Dec-18	2018-136
Adair County	Dec-18	2018-135
Department of Social Services Prescription Drug Oversight	Dec-18	2018-134
Department of Social Services Child Abuse and Neglect Hotline Unit	Dec-18	2018-133
2018 Property Tax Rates	Dec-18	2018-132
Follow-Up Report On Audit Findings Dade County	Dec-18	2018-131
Lewis County	Dec-18	2018-130
Follow-Up Report On Audit Findings City of St. Louis Office of Sheriff	Dec-18	2018-129
Audrain County	Dec-18	2018-128
Monthly Report on Political Subdivision Filings October 2018	Dec-18	2018-127
Monthly Report on Municipal Court and Revenue Filings October 2018	Dec-18	2018-126
Home and Community Based Services	Dec-18	2018-125
City of Seymour	Dec-18	2018-124
Follow-Up Report On Audit Findings City of Harrisonville	Dec-18	2018-123
Iron County	Nov-18	2018-122
Perry County	Nov-18	2018-121
City of Greenville	Nov-18	2018-120

2018 State Auditor's Office Reports

Report	Date Issued	Report Number
Follow-Up Report On Audit Findings City of St. Louis Department of Public Safety	Nov-18	2018-119
Follow-Up Report On Audit Findings City of St. Louis Board of Aldermen	Nov-18	2018-118
Follow-Up Report On Audit Findings City of St. Louis Department of Streets	Nov-18	2018-117
Follow-Up Report On Audit Findings City of St. Louis Department of Health	Nov-18	2018-116
Follow-Up Report On Audit Findings City of St. Louis Office of Treasurer	Nov-18	2018-115
Monthly Report on Political Subdivision Filings September 2018	Nov-18	2018-114
Monthly Report on Municipal Court and Revenue Filings September 2018	Nov-18	2018-113
Review of Independent Audits of Fire Protection Districts in St. Louis County	Oct-18	2018-112
Review of Independent Audits of Fire Protection Districts in Greene County	Oct-18	2018-111
Laclede County	Oct-18	2018-110
Follow-Up Report On Audit Findings City of St. Louis Office of the License Collector	Oct-18	2018-109
Follow-Up Report On Audit Findings City of St. Louis Community and Economic Development Offices	Oct-18	2018-108
Follow-Up Report On Audit Findings City of St. Louis Department of Public Utilities	Oct-18	2018-107
Sex Offender Registration	Oct-18	2018-106
Temporary Assistance for Needy Families (TANF) Data Analytics	Oct-18	2018-105
Monthly Report on Political Subdivision Filings August 2018	Oct-18	2018-104
Monthly Report on Municipal Court and Revenue Filings August 2018	Oct-18	2018-103
Clinton County Financial Statements	Sep-18	2018-102
Miller County Financial Statements	Sep-18	2018-101
City of Glasgow	Sep-18	2018-100
Smithville Area Fire Protection District	Sep-18	2018-099

2018 State Auditor's Office Reports

Report	Date Issued	Report Number
Crime Victims' Compensation System Data Analytics	Sep-18	2018-098
Callaway County Collector and Property Tax System	Sep-18	2018-097
Lewis County Financial Statements	Sep-18	2018-096
Osage County Financial Statements	Sep-18	2018-095
Dallas County Financial Statements	Sep-18	2018-094
Andrew County Financial Statements	Sep-18	2018-093
Economic Development Advancement Fund	Sep-18	2018-092
Follow-Up Report On Audit Findings City of St. Louis Office of Collector of Revenue	Sep-18	2018-091
Follow-Up Report On Audit Findings City of St. Louis Office of Circuit Attorney	Sep-18	2018-090
City of St. Louis Supply Division	Sep-18	2018-089
Worth County	Sep-18	2018-088
Domestic Violence Shelter Funding	Sep-18	2018-087
Laclede County Financial Statements	Sep-18	2018-086
Worth County Financial Statements	Sep-18	2018-085
Atchison County Financial Statements	Sep-18	2018-084
Hickory County Financial Statements	Sep-18	2018-083
Shannon County Financial Statements	Sep-18	2018-082
Andrew County	Sep-18	2018-081
Follow-Up Report On Audit Findings City of St. Louis Department of Parks, Recreation, and Forestry	Sep-18	2018-080
Follow-Up Report On Audit Findings City of St. Louis Office of Mayor and Other City Offices	Sep-18	2018-079
Follow-Up Report On Audit Findings City of St. Louis St. Louis Lambert International Airport	Sep-18	2018-078

2018 State Auditor's Office Reports

Report	Date Issued	Report Number
Follow-Up Report On Audit Findings City of St. Louis Information Technology Services Agency	Sep-18	2018-077
Adair County Financial Statements	Sep-18	2018-076
Dent County Financial Statements	Sep-18	2018-075
Iron County Financial Statements	Sep-18	2018-074
Perry County Financial Statements	Sep-18	2018-073
Follow-Up Report On Audit Findings City of St. Louis Office of the Comptroller	Sep-18	2018-072
Follow-Up Report On Audit Findings City of St. Louis Office of Public Administrator	Sep-18	2018-071
Follow-Up Report On Audit Findings City of St. Louis Department of Human Services	Sep-18	2018-070
City of Winona	Sep-18	2018-069
Monthly Report on Political Subdivision Filings July 2018	Sep-18	2018-068
Monthly Report on Municipal Court and Revenue Filings July 2018	Sep-18	2018-067
Scott County Financial Statements	Aug-18	2018-066
Washington County Financial Statements	Aug-18	2018-065
Crime Victims' Compensation System Data Security	Aug-18	2018-064
Scott County	Aug-18	2018-063
Follow-Up Report On Audit Findings City of St. Louis Board of Public Service	Aug-18	2018-062
Follow-Up Report On Audit Findings City of St. Louis Department of Personnel	Aug-18	2018-061
Barry County Financial Statements	Aug-18	2018-060
Holt County Collector and Property Tax System	Aug-18	2018-059
Reynolds County Financial Statements	Aug-18	2018-058
Audrain County Financial Statements	Aug-18	2018-057

2018 State Auditor's Office Reports

Report	Date Issued	Report Number
Community Improvement Districts	Aug-18	2018-056
Department of Revenue Sales and Use Tax	Aug-18	2018-055
Shannon County	Aug-18	2018-054
Gasconade County Financial Statements	Aug-18	2018-053
Follow-Up Report On Audit Findings City of St. Louis Supply Division	Aug-18	2018-052
Summary of Local Government and Court Audit Findings - Information Security Controls	Aug-18	2018-051
Follow-Up Report On Audit Findings Twenty-First Judicial Circuit City of Ferguson Municipal Division	Aug-18	2018-050
City of Bethany	Aug-18	2018-049
Monthly Report on Political Subdivision Filings June 2018	Aug-18	2018-048
Monthly Report on Municipal Court and Revenue Filings June 2018	Aug-18	2018-047
City of Coffey	Jul-18	2018-046
Follow-Up Report On Audit Findings Putnam County Memorial Hospital	Jul-18	2018-045
Department of Conservation	Jul-18	2018-044
Atchison County	Jun-18	2018-043
Monthly Report on Political Subdivision Filings May 2018	Jun-18	2018-042
Monthly Report on Municipal Court and Revenue Filings May 2018	Jun-18	2018-041
Thirtieth Judicial Circuit City of Seymour Municipal Division	Jun-18	2018-040
Sixteenth Judicial Circuit City of Sugar Creek Municipal Division	Jun-18	2018-039
Kinloch Fire Protection District	Jun-18	2018-038
Vernon County Ambulance District	Jun-18	2018-037
Administration Review of Article X, Sections 16 Through 24, Constitution of Missouri Year Ended June 30, 2017	Jun-18	2018-036

2018 State Auditor's Office Reports

Report	Date Issued	Report Number
2017 Annual Report	Jun-18	2018-035
Reynolds County	Jun-18	2018-034
Osage County	Jun-18	2018-033
Supplemental Nutrition Assistance Program (SNAP) Data Analytics Program	Jun-18	2018-032
Village of Centertown	May-18	2018-031
Monthly Report on Political Subdivision Filings April 2018	May-18	2018-030
Monthly Report on Municipal Court and Revenue Filings April 2018	May-18	2018-029
Thirty-Seventh Judicial Circuit City of Winona Municipal Division	May-18	2018-028
Dade County	May-18	2018-027
Follow-Up Report On Audit Findings University of Missouri System Administration	May-18	2018-026
Hazelwood School District	May-18	2018-025
Weigh In Motion Contracts	Apr-18	2018-024
Monthly Report on Political Subdivision Filings March 2018	Apr-18	2018-023
Monthly Report on Municipal Court and Revenue Filings March 2018	Apr-18	2018-022
MissouriBUYS Statewide eProcurement System	Apr-18	2018-021
Monthly Report on Political Subdivision Filings February 2018	Apr-18	2018-020
Monthly Report on Municipal Court and Revenue Filings February 2018	Apr-18	2018-019
Review of Independent Audits of Fire Protection Districts in St. Louis County	Apr-18	2018-018
Review of Independent Audits of Fire Protection Districts in Greene County	Apr-18	2018-017
State of Missouri Single Audit Year Ended June 30, 2017	Mar-18	2018-016
Follow-Up Report On Audit Findings Montgomery County	Mar-18	2018-015

2018 State Auditor's Office Reports

Report	Date Issued	Report Number
Office of State Treasurer	Mar-18	2018-014
Compilation of 2017 Federal Forfeiture Reports	Mar-18	2018-013
Stoddard County	Mar-18	2018-012
Follow-Up Report On Audit Findings City of Wellston	Mar-18	2018-011
Monthly Report on Political Subdivision Filings January 2018	Feb-18	2018-010
Monthly Report on Municipal Court and Revenue Filings January 2018	Feb-18	2018-009
Compilation of 2017 Criminal Activity Forfeiture Act Seizures	Feb-18	2018-008
State Budget Stress Test	Feb-18	2018-007
Monthly Report on Political Subdivision Filings December 2017	Jan-18	2018-006
Monthly Report on Municipal Court and Revenue Filings December 2017	Jan-18	2018-005
Sixth Judicial Circuit Village of Ferrelview Municipal Division	Jan-18	2018-004
Working Capital Revolving Fund	Jan-18	2018-003
Comprehensive Annual Financial Report / Year Ended June 30, 2017	Jan-18	2018-002
Timeliness of Income Tax Refund Issuance	Jan-18	2018-001

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
12/18/2018	City of Blue Springs, Neighborhood Improvement District	\$9,625,000.00
12/10/2018	Eureka Fire Protection District	\$3,500,000.00
12/7/2018	Pattonville Fire Protection District	\$2,845,000.00
12/7/2018	St. Charles County Ambulance District	\$47,035,000.00
12/3/2018	Wentzville R-IV School District	\$157,290,000.00
11/29/2018	Francis Howell R-III School District	\$6,035,000.00
11/21/2018	Warrensburg R-VI School District	\$6,385,000.00
11/16/2018	Bloomfield R-XIV School District	\$1,350,000.00
11/15/2018	City of St. Charles, Neighborhood Improvement District	\$4,980,000.00
11/15/2018	Dunklin R-V School District	\$7,945,000.00
11/15/2018	School District of Maplewood Richmond Heights	\$3,605,000.00
11/2/2018	Reorganized School District No. 4	\$3,705,000.00
10/29/2018	West County EMS and Fire Protection District	\$3,010,000.00
10/24/2018	Liberal R-II School District	\$3,000,000.00
10/16/2018	Ferguson Reorganized School District R-2	\$8,060,000.00
10/16/2018	Johnson County Fire Protection District	\$1,200,000.00
10/11/2018	School District of the City of Ladue	\$2,850,000.00
10/4/2018	Lawson Reorganized School District No. R-XIV	\$2,500,000.00
10/4/2018	Park Hill School District	\$23,285,000.00
10/2/2018	Reorganized School District No. 4	\$49,000,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
9/27/2018	City of Smithville	\$2,000,000.00
9/25/2018	The School District of the City of Independence	\$19,165,000.00
9/14/2018	Santa Fe R-X School District	\$3,305,000.00
8/31/2018	Union R-XI School District	\$9,500,000.00
8/30/2018	St. James R-I School District	\$4,000,000.00
8/13/2018	City of Kearney	\$3,500,000.00
8/2/2018	Johnson County Neighborhood Improvement District	\$315,803.00
7/26/2018	Dixon R-I School District	\$2,800,000.00
7/23/2018	Southern Platte Fire Protection District	\$4,000,000.00
7/23/2018	City of Manchester	\$9,000,000.00
7/18/2018	City of Dellwood	\$1,970,000.00
7/5/2018	Diamond R-IV School District	\$3,000,000.00
7/5/2018	Oak Ridge R-VI School District	\$2,600,000.00
7/5/2018	Southern Boone County R-I School District	\$4,785,000.00
7/5/2018	Chadwick R-I School District	\$1,950,000.00
7/5/2018	Lakeland R-III School District	\$2,500,000.00
7/3/2018	Hollister R-V School District	\$3,050,000.00
6/29/2018	Miller R-II School District	\$1,250,000.00
6/29/2018	Marionville R-IX School District	\$2,000,000.00
6/29/2018	Pleasant Hill R-III School District	\$9,000,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
6/28/2018	Northwest R-I School District	\$15,500,000.00
6/28/2018	Brentwood School District	\$9,425,000.00
6/27/2018	Crane R-III School District	\$1,250,000.00
6/27/2018	Andrew County, Neighborhood Improvement District	\$152,000.00
6/22/2018	City of Grain Valley	\$3,380,000.00
6/22/2018	Orchard Farm R-V School District	\$18,400,000.00
6/22/2018	Hallsville R-IV School District	\$7,000,000.00
6/22/2018	Harrisburg R-VIII School District	\$2,250,000.00
6/22/2018	Marshfield R-I School District	\$8,000,000.00
6/22/2018	Pattonville R-III School District	\$23,000,000.00
6/18/2018	Fair Play R-II School District	\$1,600,000.00
6/14/2018	Lockwood R-I School District	\$1,450,000.00
6/12/2018	School of the Osage	\$23,000,000.00
6/12/2018	Liberty Public School District No. 53	\$49,000,000.00
6/8/2018	Polo R-VII School District	\$1,845,000.00
6/8/2018	Pierce City R-VI School District	\$2,400,000.00
6/7/2018	Fayette R-III School District	\$1,000,000.00
6/7/2018	Midway R-I School District	\$3,700,000.00
6/7/2018	Iberia R-V School District	\$334,000.00
6/7/2018	Bismarck R-V School District	\$1,700,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
6/1/2018	Stewartsville C-2 School District of DeKalb County	\$1,100,000.00
6/1/2018	Marceline R-V School District	\$2,100,000.00
6/1/2018	Slater School District	\$2,000,000.00
6/1/2018	Green Township of Nodaway County	\$190,000.00
6/1/2018	Union Township of Nodaway County	\$75,000.00
6/1/2018	Hughes Township of Nodaway County	\$130,000.00
6/1/2018	City of Lake Winnebago	\$200,000.00
5/29/2018	Kennett School District No. 39 of Dunklin County	\$5,800,000.00
5/25/2018	Kearney Fire and Rescue Protection District	\$2,445,000.00
5/25/2018	Elsberry R-II School District	\$2,500,000.00
5/25/2018	Pemiscot County Special School District	\$1,100,000.00
5/9/2018	Ash Grove R-IV School District	\$800,000.00
5/7/2018	Northeast Randolph County R-IV School District	\$1,375,000.00
5/4/2018	Grain Valley R-V School District	\$8,500,000.00
5/4/2018	La Monte R-IV School District	\$2,000,000.00
5/3/2018	Pemiscot County R-III School District	\$300,000.00
5/3/2018	Osborn R-0 School District	\$1,100,000.00
5/3/2018	School District of Riverview Gardens	\$3,140,000.00
5/3/2018	School District of Riverview Gardens	\$8,560,000.00
5/2/2018	Marquand-Zion R-VI School District	\$340,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
5/2/2018	Marion County R-II School District	\$850,000.00
5/1/2018	Johnson County R-VII School District	\$2,000,000.00
4/24/2018	Sweet Springs	\$805,000.00
4/20/2018	Smithville R-II School District	\$3,125,000.00
4/18/2018	Reorganized School District No. 2 (Willard) of Greene County	\$11,000,000.00
4/9/2018	Windsor C-1 School District	\$9,500,000.00
4/4/2018	City of Oak Grove	\$1,726,000.00
4/2/2018	City of Marshfield	\$10,000,000.00
3/26/2018	Normandy Schools Collaborative of St. Louis County	\$8,000,000.00
3/23/2018	Fort Osage R-1 School District	\$9,875,000.00
3/22/2018	Cole County Neighborhood Improvement District	\$425,000.00
3/22/2018	The School District of Columbia	\$35,000,000.00
3/22/2018	Reorganized School District R-II of Cape Girardeau County	\$13,500,000.00
3/16/2018	Belton School District #124	\$2,140,000.00
3/16/2018	Creve Coeur Fire Protection District	\$3,000,000.00
3/12/2018	Camdenton Reorganized School District No. R-3	\$5,960,000.00
3/12/2018	Rockwood R-VI School District	\$62,800,000.00
3/7/2018	Lincoln County R-III School District	\$7,705,000.00
3/5/2018	City of Otterville	\$600,000.00
3/1/2018	Nodaway Township	\$200,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
2/27/2018	Greenville R - II School District	\$2,725,000.00
2/5/2018	City of Maryville	\$2,390,000.00
1/31/2018	City of St. Peters	\$4,000,000.00
1/26/2018	Wentzville Fire Protection District	\$1,000,000.00
1/24/2018	Meramec Valley R-III School District	\$3,750,000.00

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-HJR 59	6/1/2018	House Joint Resolution No. 59 (Bingo)	6/25/2018
18-371	3/27/2018	Proposal Related to Chapter 558, RSMo (Walker) - Prison Commitment Terms	Rejected by Secretary of State
18-370	3/23/2018	Proposal Related to Chapter 173, RSMo (Hagg) - Campus Free Expression Act	Rejected by Secretary of State
18-369	3/23/2018	Proposal Related to Chapter 116, RSMo (Hagg) - Fines	Rejected by Secretary of State
18-368	3/15/2018	Proposal Related to Chapter 441, RSMo (Reed) - Rent Eviction	Rejected by Secretary of State
18-367	3/15/2018	Proposal Related to Chapter 250, RSMo (Reed) - Disconnection of Water	Rejected by Secretary of State
18-366	3/15/2018	Proposal Related to Chapter 115, RSMo (Brown) - The Grand Marshal Party	Rejected by Secretary of State
18-365	3/13/2018	Proposed Amendment (Brown) - Formal Process for Sainthood	Rejected by Secretary of State
18-364	3/13/2018	Proposal Related to Chapter 321, RSMo (Brown) - Illegal Office Holders	Rejected by Secretary of State
18-363	3/12/2018	Proposal Related to Chapter 196, RSMo (Melton) - Prescribing Protocols on Dangerous Drugs of Abuse	Rejected by Secretary of State
18-362	3/12/2018	Proposal Related to Chapter 178, RSMo (Brown) - Recall Unbonded Board Membership	Rejected by Secretary of State
18-361	3/7/2018	Proposal Related to Chapter 393, RSMo (Owens) - Missouri Renewable Energy Standards	4/3/2018

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-360	3/6/2018	Proposal Related to Chapter 393, RSMo, version 3 (Owens) - Missouri Renewable Energy Standards	4/2/2018
18-359	3/6/2018	Proposal Related to Chapter 393, RSMo, version 2 (Owens) - Missouri Renewable Energy Standards	4/2/2018
18-358	3/1/2018	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Truck Driving Lane	Rejected by Secretary of State
18-357	2/28/2018	Proposed Constitutional Amendment - Article I (Reed) - Petitioning in Outdoor Spaces	Rejected by Secretary of State
18-356	2/16/2018	Proposal Related to Chapter 393, RSMo, version 3 (Patterson) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-355	2/16/2018	Proposal Related to Chapter 393, RSMo, version 2 (Patterson) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-354	2/16/2018	Proposal Related to Chapter 393, RSMo, version 1 (Patterson) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-353	2/9/2018	Proposal Related to Chapter 393, RSMo, version 3 (Owens) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-352	2/9/2018	Proposal Related to Chapter 393, RSMo, version 2 (Owens) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-351	2/9/2018	Proposal Related to Chapter 393, RSMo, version 1 (Owens) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-350	2/1/2018	Proposal Related to Chapter 393, RSMo, version 3 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-349	2/1/2018	Proposal Related to Chapter 393, RSMo, version 2 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-348	2/1/2018	Proposal Related to Chapter 393, RSMo, version 1 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-347	1/22/2018	Proposal Related to Chapter 506, RSMo (Brown) - Conceal Carry for Process Servers	Rejected by Secretary of State
18-346	1/19/2018	Proposed Statutory Amendment (Reed) - Rent Eviction	Rejected by Secretary of State
18-345	1/19/2018	Proposed Statutory Amendment (Reed) - Disconnection of Water	Rejected by Secretary of State
18-344	1/19/2018	Proposed Statutory Amendment (Reed) - Petitioning in Outdoor Spaces	Rejected by Secretary of State
18-343	1/17/2018	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Technology Parks	Rejected by Secretary of State
18-342	1/17/2018	Proposal Related to Chapter 393, RSMo, version 6 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-341	1/17/2018	Proposal Related to Chapter 393, RSMo, version 5 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-340	1/17/2018	Proposal Related to Chapter 393, RSMo, version 4 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-339	1/17/2018	Proposal Related to Chapter 393, RSMo, version 3 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-338	1/17/2018	Proposal Related to Chapter 393, RSMo, version 2 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-337	1/17/2018	Proposal Related to Chapter 393, RSMo, version 1 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-336	1/16/2018	Proposed Constitutional Amendment - Article V (Reed) - Bar Exam Eligibility	2/15/2018
18-335	1/11/2018	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Rail Passenger Service	Rejected by Secretary of State
18-334	1/10/2018	Proposed Constitutional Amendment - Article IV, Section 48 (Reed) - Limitations on Use of Hand-Held Communication Devices in Vehicles	2/9/2018
18-333	1/10/2018	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Rail Passenger Service	Rejected by Secretary of State
18-332	1/10/2018	Proposed Constitutional Amendment - Article I (Reed) - Petitioning at State Funded Operations	2/9/2018
18-331	1/8/2018	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Truck Driving Lane	Rejected by Secretary of State
18-330	1/3/2018	Proposal Related to Chapter 47, RSMo (Brown) - Formation of a New Missouri County	Rejected by Secretary of State